

## PSA JACKSONVILLE QUARTERLY CASH VERIFICATION REPORT

Name of DO or DDO being audited:	DO/DDO Location:	Date of Audit:
Date of DO/DDO Appointment letter		Date of last Audit
Date of letter to Hold Cash		
Date of letter of Primary Check Custodian		
Date of letter for Signature Plate Custodian		

In accordance with DODFMR Volume 5 and PSAJAXSORM 5420-005 a verification of the total assets, including cash and supporting documents, held by the above named Disbursing Officer (DO) or Deputy Disbursing Officer (DDO) was conducted this date. The below steps were taken during the cash verification process.

Step	Action	
1	The senior member of the cash verification team shall inform the DO's/DDO's immediate supervisor of its arrival to conduct the surprise verification of cash and other assets.	
2	Secure all accessible safes holding DO/DDO cash accountability items until their contents can be verified.	
3	Require the DO/DDO to balance the DD Form 2657 or DD Form 2665 and make a list of items due the U.S. Government that are included in the balance.	
<b>Commence the actual count of currency and other assets.</b>		
4	Count all currency and coin in the presence of the individual accountable for the asset.  <b>Note:</b> Ensure amount on hand does not exceed amount authorized to be held.	\$
5	Count all items representing cash, including exchange-for-cash checks, in the presence of the individual accountable for the asset.	\$
6	Verify the cash and receipts held by agents in the disbursing office equals the receipts signed by those agents and held by the DO/DDO.	\$
7	Count all negotiable instruments representing cash held by the DO/DDO awaiting deposit.	\$
<b>Document Review</b>		<b>Initial</b>
8	Review and total all receipts (SF1081) for cash held by agents of the DO/DDO who are located outside the disbursing office.	
9	Review and total all SFs 215 for which both the memorandum and agency copies are held, indicating that the deposit has not been confirmed, and require the DO/DDO to commence tracing items over three weeks old as lost in transit deposits.	
10	Review the SFs 5515 and the associated dishonored checks and require the DO/DDO to commence collection from the drawers of the dishonored checks.	
11	Review documents for unvouchered expenditures and money lists.	
12	Ensure that checks representing collections are properly identified and supported by collection vouchers so that dishonored personal checks received as collections may be charged back to the receiving activity and are not held as losses due to accommodation exchanges carried out by the DO/DDO.	
13	Review DD Form 2658 (Returned and Undeliverable Check/Bond Record) maintenance and DO's/DDO's attempts to make delivery of checks within the prescribed 60 day holding period.	
14	Review FMS Forms 5206 representing overdrafts and underdrafts. <b>(DO's only)</b>	
15	Review the DO's compliance with the provisions of this volume for cashing personal checks and the collection of dishonored checks. <b>(DO's only)</b>	

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Document Review					Initial
16	Compare military payroll vouchers and money lists with related pay accounts to ensure payments are posted to the member's account.				
17	Verify all undeposited checks in relation to the prescribed frequency and timeliness of deposits.				
18	Verify all payments made to pay record access (PRA) personnel and list any discrepancies found on each PRA record.				
19	Verify date safe combination was last changed. Date: _____				
20	Verify existing stock of U.S. Treasury Checks				
	<b>Type Stock</b>	<b>Beginning</b>	<b>Ending</b>	<b>Total</b>	
	Bulk				
	Daily working				
	Total number of undelivered checks on hand				
	Oldest undelivered check date				
	Total number of voided checks				
Finalization					Initial
21	Verify totals from the above reviews with the amounts reported on the DD Form 2657 or DD Form 2665.				
22	Senior member insert a statement on (or attach to) the DD Form 2657 or 2665 per DODFMR Volume 5, 030201.D setting forth the results of the verification.				
23	Deficiencies Noted:				
24	Examine previous cash verification reports and insure that deficiencies being reported a second time in the current cash verification report are noted above as serious conditions and what action is necessary to immediately remedy the deficiencies of the DO/DDO.				
25	We certify the results of this cash verification. <div style="display: flex; justify-content: space-between;"> <div style="width: 45%; height: 30px; border: 1px solid black;"></div> <div style="width: 45%; height: 30px; border: 1px solid black;"></div> </div> <p style="text-align: center;">Signature of Senior member                      Signature Assistant</p>				
26	Send the original of the cash verification report to the PSA Comptroller (N02). Send a copy to the DO. Retain a copy cash verification team records.				